HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO. 236 OF 2006
DATE: 06.09.2007

Between:

M/s Sri Chaitanya Educational Committee, Vijayawada .

...Petitioner

AND

Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad and one another

.....Respondents

HON'BLE SRI JUSTICE BILAL NAZKI
AND

HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO. 236 OF 2006

ORAL ORDER: ***(per Hon'ble Sri Justice Bilal Nazki)***

Heard the learned counsel appearing for the parties.

Counter has been filed. The tax is sought to be collected by virtue of the assessment order for the period from 1.4.2005 to 31.7.2005 on the alleged sales of food to the students in the hospitals run by the petitioner-College. Such transactions have been already been assailed in this Court and by a Judgment dated 9.4.2007 in W.P.Nos. 1371 & 2629 of 2005 and TREVC.Nos. 144, 145, 146,147 & 148 of 2004 reported in GOWTHAM RESIDENTIAL JUNIOR COLLEGE, VIJAYAWADA AND OTHERS VS. THE COMMERCIAL TAX OFFICER, BENZ CIRCLE, VIJAYAWADA AND OTHERS[1].

The leaned Government Pleader however submits that after the judgment, Act 5 of 2007 was introduced with effect from 1.9.2006, the transactions have been made taxable retrospectively from 1.9.2006.

Without saying anything about the Act, even if the Act is applicable, it would not apply to the present case because the period for which the assessment order made is 1.4.2005 to 31.7.2005. Therefore the Writ Petition is allowed and the impugned order is quashed.

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BILAL NAZKI, J

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RAMESH RANGANATHAN, J

Date: 06.09.2007
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[1] 2007 APSTJ VOL. 45 P-49